



THIRTEENTH JUDICIAL CIRCUIT

BOONE COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1998

**From The Office Of State Auditor
Claire McCaskill**

Report No. 99-105
November 8, 1999

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

November 1999

During our audit of the Thirteenth Judicial Circuit in Boone County, Missouri, we identified certain management practices which we believe could be improved.

Missouri state law allows for the reimbursement of certain costs in criminal cases where the state has been rendered liable. The Sheriff is to certify the number of prisoner incarceration days and the Circuit Clerk is responsible for preparing and submitting cost bills to the state for reimbursement. The revenue generated by these billings is received by the county. State law requires such bills to be submitted to the state's Office of Administration within two years of the date of judgement and sentence.

Our review of the handling of these billings disclosed the Circuit Clerk does not submit criminal cost billings to the state for incarceration costs related to defendants where the court retained the option of granting probation to the defendant after 120 days.

During the period from January 1996 through September 1999, the court handled seventy-nine such cases, involving billable costs totaling \$48,110. As of October 1, 1999, thirty-one of these cases, involving billable costs of \$20,330, exceeded the two-year time limit and this amount represents revenue lost to the county. The remaining cases, involving billable costs of approximately \$27,780, were still billable as of October 1, 1999. The State Auditor recommended that the Circuit Clerk take timely action to ensure the billable costs related to these cases are billed before the two-year limit expires.

In response to the finding, the Circuit Clerk indicated that action has now been taken to bill the state for these cases.

In another finding, the State Auditor noted the Juvenile Office has not established adequate procedures to follow-up on checks which are outstanding for a considerable length of time. At December 31, 1998, we noted twenty-four checks totaling \$2,848 and four checks totaling \$565 written on the restitution and family preservation accounts respectively, which had been outstanding for more than one year. Outstanding checks should be periodically reviewed to determine if the payees can be readily located and if there is a need to reissue the checks. If the payees cannot be located, the amounts should be disposed of in accordance to state statute.

We also noted that receipts of the restitution account are not deposited on a timely basis and bank reconciliations for this account were not always performed.

(over)

YELLOW SHEET

NOTE: Prior to the above mentioned audit and the release of this report, a Special Review of Boone County Circuit Court in April 1995 pointed out that \$143,006 was missing as a result of a scheme involving the altering of both computer and manual records. In numerous instances, cash received by the court was recorded, however, some money orders and checks received by the court were not recorded. These unrecorded receipts were substituted for recorded cash when deposits were made. The State Auditor's Office at the time recommended the Circuit Clerk continue to work with the Prosecuting Attorney's Office and the Sheriff's Office regarding any criminal prosecution and take other necessary actions to obtain restitution of the money.

Since the release of this Special Review, the former account clerk has pled guilty to felony stealing charges. To date, the Circuit Clerk has obtained restitution of \$3,546. Further restitution was not ordered as a part of the sentence and the judicial circuit obtained a \$5,000 settlement on its filing against the former employee's bond.

THIRTEENTH JUDICIAL CIRCUIT
BOONE COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<u>FINANCIAL SECTION</u>	
State Auditor's Reports:	2-6
Financial Statements	3-4
Compliance and Internal Control over Financial Reporting	5-6
Financial Statements:	7-9
<u>Exhibit</u>	<u>Description</u>
	Combined Statement of Receipts, Disbursements, and Changes in Cash - Various Funds
A	Year Ended December 31, 19988
B	Year Ended December 31, 19979
Notes to the Financial Statements.....	10-13
<u>MANAGEMENT ADVISORY REPORT SECTION</u>	
Management Advisory Report - State Auditor's Current Recommendations	15-19
Summary of Findings.....	16
<u>Number</u>	
1.	Criminal Costs17
2.	Juvenile Office Accounting Controls and Procedures18
Follow-Up on State Auditor's Prior Recommendations.....	20-25
<u>STATISTICAL SECTION</u>	
History, Organization, and Statistical Information	27-31

FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS**

Presiding Judge and Court en banc
and
The Circuit Clerk of the
Thirteenth Judicial Circuit
Boone County, Missouri

We have audited the accompanying special-purpose financial statements of the various funds of the Thirteenth Judicial Circuit, Boone County, Missouri, as of and for the years ended December 31, 1998 and 1997, as identified in the table of contents. These special-purpose financial statements are the responsibility of the judicial circuit's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

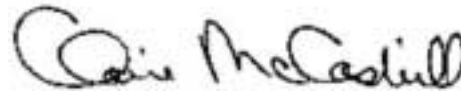
The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of the various funds of the Thirteenth Judicial Circuit, Boone County, Missouri, and are not intended to be a complete presentation of the financial position and results of operations of the various funds of the judicial circuit.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of the various funds of the Thirteenth Judicial Circuit, Boone County, Missouri, as of and for the years ended December 31, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

The Thirteenth Judicial Circuit, Boone County, Missouri, has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the judicial circuit is or will become year 2000-compliant, that the judicial circuit's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the judicial circuit does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated October 12, 1999, on our consideration of the Thirteenth Judicial Circuit, Boone County, Missouri, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the State Courts Administrator's office, Boone County, and the Thirteenth Judicial Circuit and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

October 12, 1999 (fieldwork completion date)



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

Presiding Judge and Court en banc
and
The Circuit Clerk of the
Thirteenth Judicial Circuit
Boone County, Missouri

We have audited the special-purpose financial statements of the various funds of the Thirteenth Judicial Circuit, Boone County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated October 12, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of the various funds of the Thirteenth Judicial Circuit, Boone County, Missouri, are free of material misstatement, we performed tests of the judicial circuit's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance.

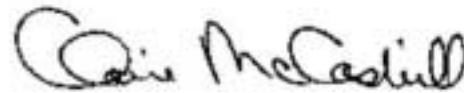
Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the various funds of the Thirteenth Judicial Circuit, Boone County, Missouri, we considered the judicial circuit's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that,

in our judgment, could adversely affect the judicial circuit's ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses, and these matters are presented in the accompanying Management Advisory Report.

This report is intended for the information of the management of the Thirteenth Judicial Circuit, Boone County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

October 12, 1999 (fieldwork completion date)

Financial Statements

Exhibit A

THIRTEENTH JUDICIAL CIRCUIT

BOONE COUNTY, MISSOURI

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH-VARIOUS FUNDS

YEAR ENDED DECEMBER 31, 1998

	Circuit Division Fund	Probate Division Fund	Law Library Fund	Juvenile Office Fund	Jury Fund	Total (Memorandum Only)
RECEIPTS						
Court deposits, fees, bonds, and other	\$ 4,962,888	119,327	20,224	38,973	48,920	5,190,332
Child support	9,436,548	0	0	0	0	9,436,548
Executions and garnishments	988,034	0	0	0	0	988,034
Interest income	61,035	1,492	1,229	907	0	64,663
Total Receipts	15,448,505	120,819	21,453	39,880	48,920	#VALUE!
DISBURSEMENTS						
State of Missouri:						
Court fees	431,564	44,391	0	0	0	475,955
County officials	1,244,782	14,741	0	0	0	1,259,523
Child support	9,438,473	0	0	0	0	9,438,473
Supplies and equipment	0	0	11,783	0	0	11,783
Refunds and other	4,010,584	54,197	0	37,813	49,823	4,152,417
Total Disbursements	15,125,403	113,329	11,783	37,813	49,823	#VALUE!
RECEIPTS OVER (UNDER) DISBURSEMENTS	323,102	7,490	9,670	2,067	-903	#VALUE!
CASH, JANUARY 1	537,919	23,203	20,537	20,722	-773	601,608
CASH, DECEMBER 31	\$ 861,021	30,693	30,207	22,789	-1,676	#VALUE!

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

THIRTEENTH JUDICIAL CIRCUIT
BOONE COUNTY, MISSOURI
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH-VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1997

	Circuit Division Fund	Probate Division Fund	Law Library Fund	Juvenile Office Fund	Jury Fund	Total (Memorandum Only)
RECEIPTS						
Court deposits, fees, bonds, and other	\$ 2,713,683	162,938	20,738	43,170	53,456	2,993,985
Child support	8,789,204	0	0	0	0	8,789,204
Executions and garnishments	1,007,062	0	0	0	0	1,007,062
Interest income	35,368	1,438	750	779	0	38,335
Total Receipts	12,545,317	164,376	21,488	43,949	53,456	12,828,586
DISBURSEMENTS						
State of Missouri:						
Court fees	406,834	74,042	0	0	0	480,876
County officials	962,697	32,358	0	0	0	995,055
Child support	8,717,101	0	0	0	0	8,717,101
Supplies and equipment	0	0	8,700	0	0	8,700
Refunds and other	2,366,642	54,770	0	42,893	52,822	2,517,127
Total Disbursements	12,453,274	161,170	8,700	42,893	52,822	12,718,859
RECEIPTS OVER (UNDER) DISBURSEMENT	92,043	3,206	12,788	1,056	634	109,727
CASH, JANUARY 1	445,876	19,997	7,749	19,666	-1,407	491,881
CASH, DECEMBER 31	\$ 537,919	23,203	20,537	20,722	-773	601,608

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

THIRTEENTH JUDICIAL CIRCUIT
BOONE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements presented only selected data for each fund of the Thirteenth Judicial Circuit, Boone County, Missouri.

Receipts, disbursements, and changes in cash are presented for the various funds administered by the Thirteenth Judicial Circuit, Boone County, Missouri. The operating costs of the offices within the circuit are paid directly from appropriations authorized by the County Commissions within the judicial circuit and the state of Missouri and are not included in these financial statements. The funds administered by the circuit officials located in Callaway County are reported on separately.

The "Total (Memorandum Only)" column is presented as additional analytical data. Because this column does not identify the restrictions that exist by fund, it should be read only with reference to the details of each fund.

B. Basis of Accounting

The Statements of Receipts, Disbursements, and Changes in Cash for the Thirteenth Judicial Circuit, Boone County, Missouri, are prepared on the cash basis of accounting; accordingly, amounts are recognized when they are received or disbursed. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The Thirteenth Judicial Circuit, Boone County, Missouri, includes the transactions of the Circuit Division, the Probate Division, the Juvenile Office, the Law Library, and the Jury Fund. Each officeholder has been charged with the responsibility of administering the transactions in his or her division. The Circuit Clerk has been charged with the responsibility of administering the transactions of the circuit and associate circuit divisions. The Probate Division Clerk has been charged with the responsibility of administering the transactions of the Probate Division. The court en banc has appointed the Presiding Judge's secretary as the law library treasurer and custodian, who is responsible for administering the transactions of the Law Library Fund. The Chief Juvenile Officer has been charged with the responsibility of administering the transactions of the juvenile office. The Court Security Supervisor

has been charged with the responsibility of administering the transactions of the Jury Fund.

The Thirteenth Judicial Circuit, Boone County, Missouri, administers transactions within the following funds:

Circuit Division Fund: This fund accounts for the transactions of the Circuit Clerk's office and the associate circuit divisions. These transactions include receipts and disbursements of the civil; criminal and garnishment and executions; child support; and traffic accounts.

Probate Division Fund: This fund accounts for the transactions of the Probate Division. These transactions include receipts and disbursements of court deposits and fees.

Law Library Fund: This fund accounts for transactions of law library, including fees collected from Circuit Division deposits and the related interest income. Disbursements are legally restricted for maintenance of a law library.

Juvenile Office Fund: This fund accounts for transactions of the Juvenile Office. These transactions include receipts and disbursements of restitution payments, family court fees, family preservation monies, and drug testing fees.

Jury Fund: This fund accounts for receipts from the county's General Revenue Fund used for payments made to jurors for expenses, including per diem, mileage, and telephone charges.

2. Cash

Section 483.310, RSMo Cumulative Supp. 1998, authorizes circuit courts to place their funds in savings deposits in banks and savings and loan associations or in U.S. Treasury bills.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks and savings institutions.

The circuit court's deposits at December 31, 1998 and 1997, were entirely covered by federal depository insurance or by collateral securities held by the county's custodial bank in the name of Boone County, or by its agent in the county's name.

3. Deficit Balances

The deficit cash balances at December 31, 1998 and 1997 in the Jury Fund equal checks outstanding. As these checks are cashed, the depository bank transfers funds from the county General Revenue Fund to the Jury Fund until a zero balance in the checking account is obtained.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Current Recommendations

THIRTEENTH JUDICIAL CIRCUIT
BOONE COUNTY, MISSOURI
SUMMARY OF FINDINGS

1. Criminal Costs (pages 17-18)

Criminal costs for cases totaling \$48,110 had not been properly billed to the state.

2. Juvenile Office Accounting Controls and Procedures (pages 18-19)

Checks totaling \$3,413 have been outstanding for over a year. Receipts were not deposited in a timely manner and formal bank reconciliations were not always prepared for the restitution account. Also, monthly listings of open-items were not prepared for any of the three bank accounts.

THIRTEENTH JUDICIAL CIRCUIT
BOONE COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT-
STATE AUDITOR'S CURRENT RECOMMENDATIONS

We have audited the special-purpose financial statements of the Thirteenth Judicial Circuit, Boone County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated October 12, 1999.

The following Management Advisory Report presents our findings and recommendations arising from our audit of the judicial circuit's special-purpose financial statements. During our audit, we also identified certain management practices which we believe could be improved. Our audit was not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following report should not be considered as all-inclusive of areas where improvements may be needed.

1.	Criminal Costs
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Section 221.105, RSMo Cumulative Supp. 1998, allows for the reimbursement of certain costs in criminal cases where the state has been rendered liable. The Sheriff is to certify the number of incarceration days and the Circuit Clerk is responsible for preparing and submitting cost bills to the state for reimbursement. The revenue generated by these billings is received by the county. Section 33.120, RSMo Cumulative Supp. 1998, requires all such bills to be submitted to the state's Office of Administration within two years of the date of judgement or sentence. Our review of the Circuit Clerk's handling of these billings noted the Circuit Clerk does not submit criminal cost billings to the state for incarceration costs related to defendants where the court retained the option of granting probation to the defendant after 120 days pursuant to Section 159.115, RSMo Cumulative Supp. 1998, unless the defendant violates probation and returns to the Department of Corrections for the original sentenced period.

We determined the court handled seventy-nine such cases, involving unbilled incarceration costs totaling \$48,110, during the period from January 1996 through September 1999. As of October 1, 1999, thirty-one of these cases, involving billable incarceration costs of \$20,330, exceed the two-year limit. As a result, these costs cannot be billed to the state and the revenue has been lost to the county. The remaining forty-eight cases, involving billable costs of approximately \$27,780, were still billable as of October 1, 1999. The Circuit Clerk should take timely action to ensure the billable costs related to these cases are billed to the state before the two-year limit expires.

To ensure criminal cost reimbursements received by the county are maximized, all allowable costs should be billed to the state in a timely manner.

WE RECOMMEND the Circuit Clerk take timely action to ensure any unbillable costs pertaining to 120 day cases are billed to the state before the two-year limit expires. In addition, in the future, the Circuit Clerk should ensure all billable criminal costs are billed to the state on a timely basis.

AUDITEE'S RESPONSE

The Circuit Clerk provided the following response:

For all cases that were determined by your staff to be collectible, my office has submitted a bill of cost to the state.

2. Juvenile Office Accounting Controls and Procedures

- A. The Juvenile Office has not established adequate procedures to follow-up on checks which are outstanding for a considerable length of time. At December 31, 1998, we noted twenty-four checks totaling \$2,848 and four checks totaling \$565 written on the restitution and family preservation accounts respectively, which had been outstanding for more than one year.

Outstanding checks should be periodically reviewed to determine if the payees can be readily located and if there is a need to reissue the checks. If the payees cannot be located, the amounts should be disposed of in accordance with Sections 447.500 through 447.595, RSMo 1994, as applicable.

- B. Receipts of the restitution account are not deposited on a timely basis. Deposits are often made only once a month. For the time period reviewed, deposits for the restitution account usually ranged between \$1,000 and \$4,000. To adequately safeguard and reduce the risk of loss, theft, and misuse of funds, deposits should be made intact and daily.

- C. The Juvenile Office did not perform formal monthly bank reconciliations for the restitution account from May 1997 through April 1998. Starting in May 1998, the Juvenile Office began preparing monthly reconciliations again; however, the Juvenile Office did not properly account for some old outstanding checks. As a result, the Juvenile Office incorrectly adjusted the checkbook balance and this balance has been overstated since that time.

Preparation of monthly bank reconciliations and the maintenance of an accurate running balance in the checkbook register is necessary to ensure the bank account is in agreement with the accounting records and to detect errors on a timely basis.

- D. Monthly listings of open-items (liabilities) are not prepared for any of the Juvenile Office's three bank accounts, and consequently, liabilities are not reconciled with the cash balances. Monthly listings of open-items should be prepared and reconciled to cash balances for each account to ensure records are in balance and sufficient funds are available for the payment of all liabilities. Such reconciliations would allow for prompt detection of errors and allow the Juvenile Office to properly dispose of unclaimed monies.

WE RECOMMEND the Juvenile Office:

- A. Reissue old outstanding checks to any payees who can be located. If the payees cannot be located, the monies should be disposed through the applicable statutory provisions. In addition, procedures to routinely review and reissue any old outstanding checks should be adopted.
- B. Deposit all receipts intact daily or when accumulated receipts exceed \$100.
- C. Correct the inaccurate checkbook register balance currently being used and perform monthly bank reconciliations, reconciling them to the corrected cash balance.
- D. Prepare monthly open-item listings and reconcile to the bank balances of each account. Differences between the open-items listings and the reconciled bank balances should be investigated.

AUDITEE'S RESPONSE

The Court Administrator provided the following response:

We concur with the recommendations. We are in the process of implementing policies, procedures and practices to fulfill each recommendation. In this effort we have contracted with a CPA to aid us in implementing a new accounting software system and developing appropriate policies and procedures.

This report is intended for the information of the management of the Thirteenth Judicial Circuit, Boone County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on State Auditor's Prior Recommendations

THIRTEENTH JUDICIAL CIRCUIT
BOONE COUNTY, MISSOURI
FOLLOW-UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up action taken by the Thirteenth Judicial Circuit, Boone County, Missouri, on recommendations made in the Management Advisory Report (MAR) of our report issued for the two years ended December 31, 1994 and the Special Review of Circuit Criminal and Traffic Division dated April 26, 1995. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the Thirteenth Judicial Circuit, Boone County, Missouri, should consider implementing these recommendations.

THIRTEENTH JUDICIAL CIRCUIT
BOONE COUNTY, MISSOURI

1. Circuit Division

- A. The Circuit Division voided old outstanding checks and paid the related funds to the County Treasurer to the credit of the Unclaimed Fees Fund instead of to the state's Unclaimed Property Section.
- B. The monthly open-items (liabilities) listing was prepared by the Circuit Division indicating those cases on which there is a balance of fees collected. The listing included 648 cases for the civil account totaling \$41,934 and 63 cases totaling \$32,531 for which no monies had been received for over a year. Many of the cases last had money received on them prior to January 18, 1989.
- C. The Sheriff's department did not maintain adequate records to account for traffic tickets issued by its officers.

Recommendation:

The Circuit Division:

- A. Distribute funds related to old outstanding checks where the payee cannot be located to the state's Unclaimed Property Section. In addition, attempts should be made to determine the proper disposition of the unidentified monies.
- B. Periodically review older cases and determine the appropriate disposition of inactive cases.
- C. Work with the Sheriff's department to ensure traffic tickets are assigned in numerical sequence and that records are maintained to account for all tickets issued. A system should also be developed to account for the ultimate disposition of all traffic tickets.

Status:

A&C. Implemented.

- B. Partially implemented. The Circuit Division has significantly reduced their number of old open cases and the related dollar amount. As of December 31, 1998, there were only 222 open cases totaling \$21,245, down from the 648 cases totaling \$41,934 that existed on December 31, 1994.

2. Probate Division

A monthly open-items (liabilities) listing was prepared by the Probate Clerk indicating those cases on which there is a balance of fees collected. The listing prepared as of December 31, 1994, included 55 cases totaling \$10,448 for which monies had not been collected for over a year.

Recommendation:

The Probate Division periodically review cases included on the open-items listing and take appropriate follow-up action.

Status:

Implemented.

3. Juvenile Office

- A. The Juvenile Office did not establish adequate procedures to follow-up on checks which are outstanding for a considerable length of time.
- B. Prenumbered receipt slips were not issued for drug testing monies received from Callaway County. In addition, a receipt slip was not obtained when these monies were transmitted to the Director of Court Services and a record was not maintained documenting the individual transactions included in the transmittal.
- C. Restitution monies along with assessment fees were deposited in a noninterest-bearing checking account.

Recommendation:

The Juvenile Office:

- A. Forward funds related to old outstanding checks where the payee cannot be located to the state's Unclaimed Property Section.

- B. Issue prenumbered receipt slips for all monies received and obtain receipt slips for monies remitted. In addition, the Juvenile Office should maintain a record identifying the receipt slips included in each transmittal.
- C. Investigate the feasibility of investing restitution and assessment deposits in an interest-bearing account.

Status:

- A. Not implemented. See MAR.
- B. Partially implemented. While prenumbered receipt slips for all monies received are now issued and records are maintained to identify the receipt slips included in each transmittal, receipts slips are still not obtained for monies remitted. Although not repeated in the current MAR, the Juvenile Office should consider fully implementing this recommendation.
- C. Partially implemented. The assessment deposits are now being placed in an interest-bearing account, however, the restitution deposits continue to be placed in a non-interest bearing account. Although not repeated in the current MAR, the Juvenile Office should consider fully implementing this recommendation.

4. Jury Fund

Funds obtained from voided old outstanding checks of the Jury Fund were placed with the County Treasurer instead of forwarding the amount to the state's Unclaimed Property Section.

Recommendation:

The Court Security forward a listing of old outstanding checks where the payee cannot be located to the County Treasurer and request the County Treasurer transfer these funds to the state's Unclaimed Property Section.

Status:

Implemented.

SPECIAL REVIEW OF CIRCUIT CRIMINAL AND TRAFFIC DIVISION

1. Missing Funds.

A cash shortage in the amount of \$143,006 was noted.

Recommendation:

The Circuit Clerk continue to work with the Prosecuting Attorney's Office and the Sheriff's Office regarding any criminal prosecution and take any other necessary actions to obtain restitution of the \$143,006.

Status:

Partially implemented. The former account clerk pled guilty to felony stealing charges. To date, the Circuit Clerk has obtained restitution of \$3,546. Further restitution was not ordered as a part of the sentence and the judicial circuit obtained a \$5,000 settlement on its filing against the former employee's bond.

2. Circuit Criminal and Traffic Division's Controls and Procedures

- A. The duties of receiving, recording, reconciling, and preparing deposits for court monies were not adequately segregated.
- B. Some receipts received for the payment of fines and court costs were not recorded and this went undetected because a reconciliation of the total monies received to the monies deposits was not performed.
- C. Unnumbered receipt slips were used to record some cash payments. Some receipt slips could not be accounted for.
- D. The numerical sequence of receipt slips were not accounted for.
- E. Cash, checks, and money orders received were sometimes recorded as nonmonetary transactions or adjustments instead of receipts. The Circuit Criminal and Traffic Division did not obtain a report of the nonmonetary adjustments made to criminal and traffic cases to review the legitimacy of these nonmonetary adjustments.

Recommendation:

The Circuit Clerk:

- A. Require the Circuit Criminal and Traffic Division to adequately segregate the duties of receiving, recording, reconciling, and preparing the deposits.
- B. Continue to reconcile the totals of receipt slips issued, including the method of payment, to the receipts reports and to the deposits.
- C. Retain all records in accordance with the Secretary of State record retention guidelines. In addition, all receipt slips should be prenumbered.

- D. Account for the numerical sequence of receipt slips.
- E. Continue to routinely obtain the nonmonetary adjustments reports and review the reports for the legitimacy of the transactions.

Status:

Implemented.

STATISTICAL SECTION

History, Organization, and
Statistical Information

THIRTEENTH JUDICIAL CIRCUIT HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

Organization

The Thirteenth Judicial Circuit consists of Boone County and Callaway County.

The Thirteenth Judicial Circuit consists of three circuit judges, four associate circuit judges, and one Family Court Commissioner. The court en banc consists of all the divisions of the circuit acting collectively. The circuit judges hear cases throughout the circuit. One circuit judge (elected by secret ballot of his peers) also serves as presiding circuit judge and is responsible for the administration of the circuit. Of the four associate circuit judges, two are located in Boone County and preside over the Division IV and V. The other two associate circuit judges are located in Callaway County, Division VI and VII.

In addition to the judges, the personnel of the Thirteenth Judicial Circuit, Boone County, Missouri include a circuit clerk, a probate division clerk, three court reporters, a court administrator, a juvenile officer, and approximately eighty-four other employees.

The Circuit Court in Boone County has a centralized filing system. The circuit clerk is responsible for the collection and disbursement of associate division fees and the maintenance of associate division case files in addition to the statutory duties as circuit clerk.

Circuit personnel located in Callaway County are not included in the scope of this audit, but are reported on separately.

The juvenile office home base is Boone County, but it also serves residents of Callaway County.

Operating Costs

The operating expenses for the Circuit Division IV and V, the Probate Division, and the Juvenile Justice Center are paid by Boone County. The operating expenses for Division I, II, III, and VIII, court reporters, and juvenile office are paid for by the various counties within the circuit based on the percentage of the county's population to the total circuit population.

The salaries of some court personnel and the juvenile officer are paid by the state of Missouri. The salaries of other court personnel and the remaining juvenile office personnel are paid by the various counties within the circuit some of which are based on a percentage of each county's population to the total circuit population. Callaway County utilizes Boone County's juvenile detention center and reimburses Boone County on a per diem basis.

Expenditures incurred for the Thirteenth Judicial Circuit, Boone County, Missouri, were obtained from the Boone County budget and information provided by the State Courts Administrator's Office and are as follows:

Year Ended December 31,								
1998					1997			
	State of Missouri -			Boone County			State of Missouri -	
	Personal			Personal			Personal	
	Service			Service	Expenses		Service	Expenses
Circuit Court	318,366	(1)		596,211	353,830		305,493	(1)
Circuit Clerk and Associate							573,922	346,610
Circuit Division	941,219			116,426	173,164		886,893	111,936
Juvenile Office	36,146			609,988	(2)	122,516	27,427	586,121
Juvenile Justice Center	0			576,240	(2)	140,438	0	556,092
Jury Services	0			0	228,991		0	0
Family Court Commissioner	85,158			0	0		81,792	0
Court Reporter	130,269	(3)		0	0		123,714	(3)
	1,511,158			1,898,865	1,018,939		1,425,319	1,828,071
								910,449

- (1) Includes the salaries of all three Thirteenth Circuit Judges.
(2) Includes personnel service costs reimbursed by Callaway County
(3) Includes the salaries of all three Thirteenth Circuit Reporters.

Caseload and Time Standards Statistics

Caseload statistics of the filings and dispositions of the Thirteenth Judicial Circuit, Boone County, Missouri, provided by the State Courts Administrator's Missouri Judicial Reports, are as follows:

Year Ended June 30,				
1998			1997	
	Filings	Dispositions	Filings	Dispositions
Civil	5,501	5,347	5,719	5,650
Criminal	12,236	11,455	10,208	10,178
Juvenile	1,273	1,182	1,232	1,254
Probate	476	475	476	463
Total	19,486	18,459	17,635	17,545

Compliance by the Thirteenth Judicial Circuit, Boone County, Missouri, with time standards for disposition of certain types of cases, provided by the State Courts Administrator's Missouri Judicial Report for the year ended June 30, 1998, is as follows:

Type of Case	Time Standard	Thirteenth Judicial Circuit, Boone County, Missouri	State Total
Circuit Civil	90% in 18 months	80 %	79 %
	98% in 24 months	89	87
Domestic Relations	90% in 8 months	92	83
	98% in 12 months	97	90
Associate Civil	90% in 6 months	91	84
	98% in 12 months	99	95
Circuit Felony	90% in 8 months	97	85
	98% in 12 months	99	93
Associate Criminal	90% in 4 months	80	79
	98% in 6 months	95	89

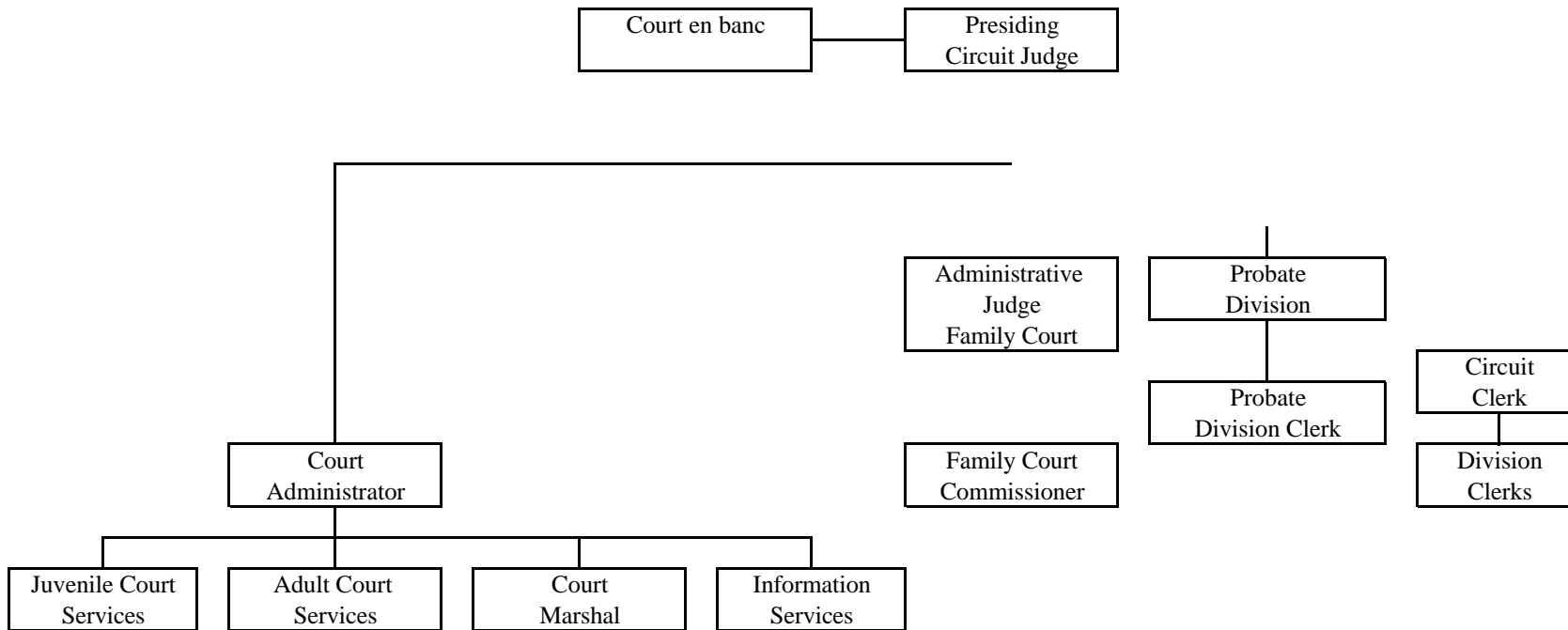
Personnel

At December 31, 1998, the judges, Circuit Clerk, and Juvenile Officer of the Thirteenth Judicial Circuit, Boone County, Missouri, were:

Gene Hamilton, Circuit Judge, Division I
Frank Conley, Presiding Circuit Judge, Division II
Ellen S. Roper, Circuit Judge, Division III
Jodie Asel, Associate Circuit Judge, Division IV
Larry Bryson, Associate Circuit Judge, Division V
Sara Miller, Family Court Commissioner, Division VIII
Cheryl Whitmarsh, Circuit Clerk
Lisa Smith, Juvenile Officer
Robert L. Perry, Court Administrator

An organization chart follows:

THIRTEENTH JUDICIAL CIRCUIT
BOONE COUNTY, MISSOURI
ADMINISTRATIVE ORGANIZATION CHART
DECEMBER 31, 1998



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